IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

MONDAY, THE 2ND JULY 2007 / 11TH ASHADHA 1929

WA.No. 1569 of 2007

AGAINST THE JUDGEMENT DATED 16.3.2007 IN WPC.6946/2007
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APPELLANTS/RESPONDENTS:
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1. THE STATE OF KERALA REPRESENTED BY SECRETARY (TAXES), DEPARTMENT OF REVENUE, SECRETARIAT, THIRUVANANTHAPURAM.

2. COMMISSIONER OF COMMERCIAL TAXES, THIRUVANANTHAPURAM.

3. THE ASSISTANT COMMISSIONER OF SALES TAX, SALES TAX OFFICE, SPECIAL CIRCLE-I, ERNAKULAM.

4. THE ASSISTANT COMMISSIONER OF SALES TAX, SALES TAX OFFICE, SPEICAL CIRCLE-I, TRIVANDRUM.

BY SR. GOVERNMENT PLEADER MR.MOHAMMED RAFIQ

RESPONDENTS/PETITIONERS:
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1. TASHI DELEK GAMING SOLUTIONS PVT.LTD., CONTINENTAL BUILDING, 135, ANNIE BEASANT ROAD, WORLI, MUMBAI.

2. KENLOTT GAMING SOLUTIONS PVT. LTD. CONTINENTAL BUILDING, 135, ANNIE BEASANT ROAD, WORLI, MUMBAI.

3. ULTRA ENTERTAINMENT SOLUTIONS PVT.LTD., CONTINENTAL BUILDING, 135, ANNIE BEASANT ROAD, WORLI, MUMBAI.

4. M.S.RAJKUMAR, S/O.P.G.SREEDHARAN NAIR, SWARAJ LODGE, OPPOSITE RMS, THAMPANOOR, TRIVANDRUM.

5. BIJU RAMESH, S/O.G.RAMESAN,
HOTEL CHANAKYA AND HOTEL PANCHALI, EAST FORT,
TRIVANDRUM.

6. VIJAYA KUMARAN NAIR,
S/O.SUKUMARAN NAIR, HOTEL AISWARYA,
THAKARAPARAMBU, TRIVANDRUM.

7. BERNARD LEAN LOPEZ, S/O.LEAN LOPEZ,
LUCKY STAR LAVANYA COMPLEX, 20/264,
NEAR CHURCH, PUTHUKURICHI, TRIVANDRUM-695 303.

8. KARUNAKARAN RAJESH, S/O.KARUNAKARAN NAIR
CITY SUPER LOTTO, JR TOWERS, MAITHANAM, VARKALA.

BY ADV. SRI.P. SANJAY

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 02/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN, J.

W.A.No.1569 of 2007

Dated, this the 2nd day of July, 2007

JUDGMENT

H.L.Dattu, C.J.

This writ appeal is filed by the State against the orders passed by the learned Single Judge in W.P.(C) No.6946 of 2007 dated 16th March, 2007.

2. We find no merit in the writ appeal. The order passed by the learned Single judge is in consonance with the Constitution Bench decision of the Hon'ble Supreme Court in **Sunrise Associates** v. **Government of NCT of Delhi & Ors**. [(2006) 5 SCC 603]. Accordingly, the writ appeal requires to be rejected and it is rejected. Ordered accordingly.

(**H.L.DATTU)**
CHIEF JUSTICE

(K.T.SANKARAN)
JUDGE

vns